

EXHIBIT X

cc: J.M. Beddoe
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Mr. Michael Shanahan
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REIVED

Subject : Remittances

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WANG PATENT GROUP

Dear Mr. Shanahan :

I am very sorry for late response to your letter of June 16 asking about the withholding tax from royalty remittance in the light of recent Korean Supreme Court case.

I have asked to Korean Tax office whether that case can be applied to our agreement.

One of the main difference, they replied, is that Hyundai case is concerning the remittance from a mother company to its subsidiary not to a third. The decision, they added, is only applicable to such a specific case, and is not for any other case because such a sole specific decision can't rule over the administrative agency.

The royalty remittance, in their conclusion, is still subject to withholding for income tax and surtax, and without the confirmation of Tax office, any royalty remittance would be impossible.

I hope this makes you understand well.

If you have any further question, please let me know.

Yours Truly,

Jeong Han Lee
General Manager, Patent Dept.

C.C : Roger S. Borovny, Esq.

TOTAL P.01

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